

## EXHIBIT A

**USA – DUPLICATE CLAIMS TABLE (7)**

<b>Claimant's Name and Address</b>	<b>Duplicate Claim #</b>	<b>Duplicate Claim Amount</b>	<b>Basis for Objection</b>	<b>Surviving Claim #</b>	<b>Surviving Claim Amount</b>
Benjamin, Philip & Maureen P.O. Box 376 Indian Springs, NV 89018-0376	10725-01956	\$55,381.90	The claim is based on investment in MS Acquisition Company and is duplicate of Claim #10725-02320. The USACM Liquidating Trust requests claim #10725-01956 be disallowed in its entirety.	10725-02320	\$55,381.90
USA Commercial Real Estate Group c/o Jeffrey R Sylvester Esq Sylvester & Polednak Ltd 7371 Prairie Falcon Rd, Ste. 120 Las Vegas, NV 89128	10725-01982	\$10,719.49	The claim is a duplicate of claim #10725-02318. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01982 be disallowed in its entirety.	10725-02318	\$10,719.49
Cynthia Milanowski Trust c/o Jeffrey R Sylvester Esq Sylvester & Polednak Ltd 7371 Prairie Falcon Rd, Ste. 120 Las Vegas, NV 89128	10725-01984	\$26,891.23	The claim is a duplicate of Claim #10725-02317. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01984 be disallowed in its entirety.	10725-02317	\$26,891.23
Milanowski, Nv & J Marlene 1004 Haley Pl Delta, CO 81416-2443	10725-01986	\$31.52	The claim is based on investment in Brookmere/Matteson and is a duplicate of claim #10725-02316. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-01986 be disallowed in its entirety.	10725-02316	\$31.52

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Wisch, Craig 210 Andrew Ave Naugatuck, CT 06770	10725-02010	\$317,369.28	The claim is a duplicate of claim #10725-02180. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-02010 be disallowed in its entirety.	10725-02180	\$317,369.28
Ruth Zimmerman & Moshe Kirsh Jtwros 15721 Milbank St Encino, CA 91436	10725-02032	\$244,311.94	The claim is based on investment in Marquis Hotel and Riviera-Homes for America Holdings LLC and is a duplicate of Claim #10725-02033. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-02032 be disallowed in its entirety.	10725-02033	\$244,311.94
Marguerite Falkenborg 2000 Trust Dtd 6/20/00 c/o Marguerite Falkenborg Tee 727 3 <sup>rd</sup> Ave Chula Vista, CA 91910-5803	10725-02068	\$814,366.81	The claim is a duplicate of claim #10725-02202. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-02068 be disallowed in its entirety.	10725-02202	\$794,366.81
Duberg, John H 4455 Vista Coronado Dr Chula Vista, CA 91910-3234	10725-02069	\$87,877.81	The claim is based on investment in Slade and Bay Pompano Beach and is a duplicate of Claim #10725-02201. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-02069 be disallowed in its entirety.	10725-02201	\$87,877.81

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Doerr Family Trust Dated 9/12/02 Franz J Doerr Shelter Trust of the Doerr Family Linda Patrucco Doerr, Ttee 690 West Riverview Cir. Reno, NV 89509-1130	10725-02114 10725-02115	\$659,484.08 \$659,484.08	The claims are based on investment in Harbor Georgetown, Palm Harbor One, and Tabia Ranch. They are exact duplicates and are amended by claim #10725-02116. The USACM Liquidating Trust requests claim #10725-02114 and 10725-02115 be disallowed in their entirety.	10725-02116	\$659,484.08
Burgarello Inc Profit Sharing Plan c/o Ronald A Johnson Ttee 50 Snider Way Sparks, NV 89431-6308	10725-02128	\$405,600.00	The claim is based on investment in Wasco Investments, J Jireh's Corporation, Gateway Stone, and Elizabeth May Real Estate and is a duplicate of claim #10725-02263. This claim was erroneously filed twice. The USACM Liquidating Trust request claim #10725-02128 be disallowed in its entirety.	10725-02263	\$405,600.00